


CORONAVIRUS: Complete exemption from The Social Insurance Institution (ZUS) contributions

.....

Read more
on the next page 

The anti-crisis shield regulations introduce **complete exemption from ZUS contributions** for micro-entrepreneurs and self-employed. The exemption will apply for three consecutive months (from 1 March 2020 to 31 May 2020), it will be financed from the state budget and implemented in the form of remission of contributions.

Note: **This assistance will only be provided upon application.**

The application for exemption from the obligation to pay contributions due for the period from 1 March 2020 to 31 May 2020 should be submitted to ZUS **no later than by 30 June 2020.**

Important: **ZUS will not require evidence of a decrease in revenues.**

Who can benefit from the exemption?

1. All micro-enterprises employing from 1 to 9 employees – if they were registered as contribution payers before 1 February 2020 and had fewer than 10 persons registered for the purpose of social security payments as of 29 February 2020. The exemption applies to contributions for the company and persons working for it, where the “persons working” mean not only those hired on the basis of an employment contract, but also those who perform work on the basis of a mandate contract or other service provision contract.
2. Self-employed, including people paying so-called “small ZUS contributions”.
3. Clergy.

The exemption may also be applied by a person running business activities who is a partner in a single-person limited liability company and a partner in a general partnership, limited partnership or partnership.

In the case of a person running non-agricultural business activities obliged to pay contributions only for their own insurance (**self-employed**), they must meet two conditions to benefit from the exemption:

1. Business activities must have been **carried out before 1 February 2020.**
2. Revenues from these activities obtained in the first month for which the application for exemption from contributions is submitted may not be higher than 300% of the forecasted average monthly gross salary in the national economy in 2020, i.e. PLN 15,681.

What does the application for exemption from payment of contributions contain?

In addition to the payer's data, NIP, REGON or PESEL numbers, a statement must be made, confirming that in the first month for which the application for exemption from the payment of contributions is submitted, the payer obtained revenues from business activities not higher than 300% of the forecasted average monthly gross remuneration in the national economy in 2020. This statement contains a criminal liability clause for providing a false statement.

The form of application for exemption from the obligation to pay contributions due for March - May 2020 (RDZ) is available at www.zus.pl.

How to apply?

- in the form of a paper document;
- in the form of an electronic document bearing a qualified electronic signature, trusted signature or personal signature, by means of an information profile created in the IT system made available by ZUS.

In order to be exempted from the obligation to pay the contributions, settlement statements or personal monthly reports due for March, April and May 2020 need to be sent **not later than by 30 June 2020**, unless the payer is exempt from the obligation to submit them.

ZUS shall exempt from the obligation to pay the contributions:

1. within a maximum of 30 days from the date of sending the settlement statement or personal monthly reports due for the last month specified in the application for exemption from payment of the contributions, and if the contribution payer is not required to submit them;
2. within a maximum of 30 days from the date on which the contribution for the last month specified in the application for exemption from payment of the contributions should have been paid.

Refusal to be released from the obligation to pay the contributions due is made by means of a decision.

What is important, the exemption from ZUS contributions does not mean that it will be a period without contributions providing coverage for a businessperson. Contributions for these three months will be covered from the State Budget. This means that **the businessperson will all this time be an insured person, entitled to all allowances from ZUS, who also retains the right to services specified in the Act of 27 August 2004 on Health Care Services Financed from Public Funds.**

It is also worth remembering that revenues generated from the exemption from the obligation to pay the ZUS contributions will not constitute revenues within the meaning of PIT. This applies to contributions due for the period from 1 March 2020 to 31 May 2020 of persons conducting non-agricultural activities and persons cooperating with them, employees and persons performing work on the basis of an agency contract, mandate contract or other service provision contract.